

## **Information for Persons making an Expression of Interest**

### **Chairperson of the NCSE Audit Committee**

#### **Background, Role Description and Person Specification**

**Expressions of interest invited:** The National Council for Special Education (NCSE) is seeking expressions of interest from experienced and qualified persons to offer their services in the role of Chairperson of the NCSE Audit Committee, as specified under the Code of Practice for the Governance of State Bodies (the Code). This is an important specialist, non executive and largely voluntary role within arrangements intended to ensure best practice in audit and corporate governance in NCSE. The target group for appointment would include qualified practitioners (including public servants) and auditors with relevant expertise including those who may be retired, have no interest conflicts and available/ willing to offer their services on generally *pro bono* terms (see below re fee)

**Background and Introduction:** NCSE is an independent statutory body under the aegis of the Department of Education and Skills, which was established under the Education for Persons with Special Educational Needs Act 2004. The Council of the NCSE is its main governance authority. The Code applies to NCSE, has been adopted by the Council and is fully implemented.

More details of the NCSE including its accounts and annual reports are published on [www.ncse.ie](http://www.ncse.ie)

**Code Requirements:** The Code includes the requirement that at least one member of the Audit Committee has recent and relevant financial experience. In accordance with the Code, NCSE has a risk management policy and a process to review and manage risk, has an internal audit programme and a Protected Disclosures Policy which are within the remit of the NCSE Audit Committee.

**NCSE Audit Committee:** As required by the Code, the Council of NCSE has established an Audit and Risk Committee. A copy of the terms of reference for the Committee is attached in Appendix 1. The NCSE Audit Committee is appointed by the NCSE Council. One member of each the other four NCSE Council Committees (Finance; Research; Strategy and Policy; and CEO Performance) has been appointed to the Audit Committee. The Council appoints a Committee Chairperson who is external to and independent and who has recent relevant financial experience.

The NCSE Chief Executive attends Audit Committee Meetings. The Secretary to the Committee is a Principal Officer in NCSE who has responsibility for the NCSE audit Function. Responsible NCSE senior officers may attend audit committee as required. The NCSE internal auditor (contract outsourced) attends at least one audit Committee meeting each year.

Appropriate hand-over and briefing arrangements will be made by the current Chairperson and Audit Committee with the new Chairperson.

**Internal Audit Programme:** One of the functions of the Audit Committee is to ensure the operation of an internal audit function in the Council in accordance with paragraph 10.3 of the Code of Practice for State Bodies. An internal Audit programme is in place.

**External Audit:** The Accounts of the NCSE are audited annually by the Comptroller and Auditor General.

## **Chairperson: General Role Description and Person Specification.**

**Qualifications:** It is required that the appointee will have an accounting and/or auditing qualification.

**Experience:** It is essential that the appointee will have **relevant** experience that would demonstrate her/his competency to effectively discharge the role of chairing an Audit Committee of a Public Body. The appointee will have a record of achievement in interpretation and/or audit of accounts and in discharging a financial leadership role in either a private or public sector body. Prior experience of public sector financial and accounting systems and frameworks is not an essential requirement but could be an advantage. An appointee will be expected to quickly become familiar with relevant systems and frameworks.

**Independence:** The Chairperson will not have any personal or professional interest or relationship which could conflict with the unbiased discharge of the role. She/he will not be a member of the Council. The appointed person is expected to bring an independent eye to the oversight role of the Committee

**Judgement:** The person should have sound judgement, and a capacity to chair meetings effectively and efficiently

**Role:** The role of the Chairperson will include

- Chairing meeting of the audit Committee (*there are at least 4 Committee meetings each year which are arranged at a time and place to facilitate members, generally in Dublin*)
- Leading the Audit Committee in the discharge of the role
- Advising the Committee on interpretation of technical documents
- Liaising with the Committee Secretary regarding arranging meetings including agendas and draft minutes and with the Internal Auditor as required
- Reporting to and attendance at Council meetings (in Trim, Co. Meath) as required: (*reports are made to Council after each Audit Committee meeting. The Committee Chairperson will be required to attend and make a written report at a minimum of one Council meeting each year and further Council meetings as required*)

**Duration:** The NCSE Audit Committee has the same term as the Council. The term of the current Council commenced in January 2019 and will have a term of three years. The person appointed as Chairperson of the ARC may at the end of their term be reappointed for a further three-year term. The Chairperson may at any stage resign from the role.

## **Fee and Expenses**

**Fee:** An annual fee and travel expenses to attend meetings are payable. The fee is €1,939 per annum. The level of fee is sanctioned by and may be adjusted by the Department of Public Expenditure and Reform. The fee does not apply to serving public servants. The fee is not intended as a commercial rate for the role. The appointment is generally *pro bono* and the appointee will be given the option to waive the fee.

**Expenses:** Travel and subsistence expenses for attendance at Committee and Council meetings.

## **Selection Process, Time Frame and Criteria**

**Process and Timeframe:** The process is informal. Expressions of interest from qualified persons are being sought, following this informal contacts will be made during February and March with a view to making a recommendation to Council in March based on the criteria below.

**Criteria for Selection:** The criteria for selection for appointment will be

- Relevant experience and qualifications, including independence and judgement
- Availability and capacity to meet requirements of the role for at least one term

# APPENDIX 1

## NCSE Audit Committee

### Terms of Reference

Agreed by NCSE Council at its 73<sup>rd</sup> meeting on 6<sup>th</sup> December 2012.

#### Policy

The Council, management and staff of the NCSE are committed to the development and implementation of effective governance and control arrangements within the organisation. As part of these arrangements, it is the policy to support the ongoing development and maintenance of an effective control environment and control culture, robust risk management systems, Internal Audit and assurance processes. The Council has established an Audit committee comprising members and an outside expert as part of its governance arrangements.

The terms of reference for the Committee have been drafted to comply with the provisions of the 2009 Code of Practice for the Governance of State Bodies and other authoritative and professional guidance. The terms of reference are approved by the Council and reviewed annually to ensure their continued appropriateness to the governance arrangements of the Authority.

#### Role of the Committee

The Audit Committee will have an independent role in the provision of assurance to the Council on internal control, risk management, audit and assurance matters, as part of the systematic review of the control environment and governance procedures of the Council. The Audit Committee operates in accordance with these terms of reference.

#### Independence

The Committee shall be independent in the performance of its functions and responsibilities and in the determination and monitoring of its work programme and shall not be subject to direction or control from any other party which could impair the carrying out of its functions.

1. The Council shall appoint the members of the Committee including four members of Council and in addition will nominate a Chairperson for appointment by the Committee.
2. The Chairperson shall have relevant expertise and be appointed either from the members of the Council or externally in accordance with Section 33 of the EPSEN Act 2004. Members shall be appointed by the Council from amongst the Council Members or externally. The Committee shall consist of not less than three members. A quorum shall be two members.
3. In accordance with government guidelines and best practice, the Chairperson of the Council, if a member of the Audit Committee should not chair that Committee.
4. The Council may invite a representative of the Department of Education and Skills, with appropriate internal audit experience, to participate on the committee.
5. Membership of the Committee shall cease on the occurrence of any of the followings:
  - a) resignation of the Chairperson or member from the Committee or from the Council;
  - b) expiry or termination of the Chairperson's or member's appointment to the Council;
  - c) cessation of the Committee;
  - d) resolution of the Council altering the composition of the Committee.

When the Council comes to the end of its term, the Chairperson of the audit committee will continue in that capacity pending the review and decisions by new Council on the reestablishment or otherwise of the audit committee.

### **Attendance**

1. The CEO and Committee Secretary shall normally attend meetings. The Internal Auditor shall attend at least one meeting each year. Other Council members may be invited by the Committee to attend meetings or a particular meeting. The Audit Committee should have a discussion with the external auditors at least once a year without executive members present to ensure that there are no unresolved areas of concern (see para 1bll under duties below).

### **Meetings**

1. Meetings shall be held at least four times a year.
2. The secretary of the Committee shall be an officer nominated by CEO of NCSE .

### **Authority**

1. The committee is authorised by the Council to investigate any activity within its terms of reference. It is authorised to seek any information it requires from any employee and all employees are directed to cooperate with any request made by the Committee.
2. The Committee is authorised by the Council to obtain outside legal or other independent professional advice, and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

### **Duties**

1. The duties of the Committee shall be:-
  - a) to review the annual financial statement before submission to the Council focusing particularly on
    - (i) any reports from the Finance Committee
    - (ii) any changes in accounting practices
    - (iii) major judgmental areas;
    - (iv) significant adjustments resulting from the audit;
    - (v) compliance with accounting standards;
    - (vi) compliance with government and legal requirements.
  - b) to ensure the operation of an internal audit function in the Council in accordance with paragraph 10.3 of the Code of Practice for State Bodies;
    - I. to discuss problems and reservations arising from the interim and final audit;
    - II. where the Committee considers it necessary to meet the external auditors once a year without the executive present
    - III. to review the external auditor's management letter and management's response;
    - IV. to ensure coordination between internal and external auditors and ensure that the internal audit function is adequately resourced and has appropriate standing within the Council;
    - V. to consider the major findings of internal investigations and management's response;
    - VI. to consider other topics, as defined by the Council.
    - VII. Review the adequacy and effectiveness of the organisation's process for the identification, assessment and control of corporate and divisional level risk.
    - VIII. Report to the Board on matters relating to the organisation's process for risk management and management action to mitigate risk.
    - IX. Review and report to the Council on the system of internal financial control.

### **Reporting**

Minutes shall be kept of each meeting and circulated to all members of the Council. The Chairman of the Audit committee shall attend part of at least one Council meeting each year and shall submit a written report to council.